

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	Special Revenue				
	Emergency Services	Veterans' Relief	Social Services	Law Library	SW Wash Fair
<b>Revenues</b>					
Taxes	\$ -	\$ 75,989	\$ 167,581	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental	57,151	2	1,935,772	-	47,240
Charges for Services	-	-	288,183	40,407	415,076
Fines & Forfeits	-	-	-	-	-
Miscellaneous	798	6,281	16,577	24	319,387
<b>Total Revenues</b>	<b>57,949</b>	<b>82,272</b>	<b>2,408,113</b>	<b>40,431</b>	<b>781,703</b>
<b>Expenditures</b>					
Current:					
General Government Services	-	-	6	69,471	-
Public Safety	584,722	-	42,270	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic Environment	-	112,308	383,062	-	-
Mental & Physical Health	-	-	1,824,876	-	-
Culture & Recreation	-	-	-	-	1,007,456
Debt Service:					
Principal	-	-	-	-	-
Interest & Other Debt Service	-	-	-	-	-
Capital Outlays	-	-	-	-	-
<b>Total Expenditures</b>	<b>584,722</b>	<b>112,308</b>	<b>2,250,214</b>	<b>69,471</b>	<b>1,007,456</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(526,773)</b>	<b>(30,036)</b>	<b>157,899</b>	<b>(29,040)</b>	<b>(225,753)</b>
<b>Other Financing Sources/(Uses)</b>					
Proceeds from Sale of Capital Assets	-	6,189	13,638	-	-
Transfers-In	495,275	-	199,775	29,534	268,926
Transfers-Out	-	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>495,275</b>	<b>6,189</b>	<b>213,413</b>	<b>29,534</b>	<b>268,926</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	<b>(31,498)</b>	<b>(23,847)</b>	<b>371,312</b>	<b>494</b>	<b>43,173</b>
<b>Fund Balance as of January 1</b>	<b>83,451</b>	<b>133,756</b>	<b>1,034,439</b>	<b>1,840</b>	<b>(19,271)</b>
<b>Fund Balance as of December 31</b>	<b>\$ 51,953</b>	<b>\$ 109,909</b>	<b>\$ 1,405,751</b>	<b>\$ 2,334</b>	<b>\$ 23,902</b>

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	Special Revenue				
	Communications	Treasurer's O & M	Drug Control	Community Development	Forest Counties
<b>Revenues</b>					
Taxes	\$ 475,982	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	937,272	-
Intergovernmental	1,289,787	-	-	34,875	550,954
Charges for Services	376,406	72,746	-	729,259	-
Fines & Forfeits	-	-	27,042	-	-
Miscellaneous	278,054	10,808	-	1,269	-
<b>Total Revenues</b>	<b>2,420,229</b>	<b>83,554</b>	<b>27,042</b>	<b>1,702,675</b>	<b>550,954</b>
<b>Expenditures</b>					
Current:					
General Government Services	-	107,278	-	-	-
Public Safety	2,475,446	-	-	1,407,249	232,801
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic Environment	-	-	-	1,094,055	-
Mental & Physical Health	-	-	-	-	-
Culture & Recreation	-	-	-	-	423,824
Debt Service:					
Principal	-	-	-	-	-
Interest & Other Debt Service	-	-	-	-	-
Capital Outlays	54,095	-	-	-	-
<b>Total Expenditures</b>	<b>2,529,541</b>	<b>107,278</b>	<b>-</b>	<b>2,501,304</b>	<b>656,625</b>
<b>Excess of Revenues Over (Under)</b>					
<b>Expenditures</b>	<b>(109,312)</b>	<b>(23,724)</b>	<b>27,042</b>	<b>(798,629)</b>	<b>(105,671)</b>
<b>Other Financing Sources/(Uses)</b>					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers-In	375,752	-	-	-	-
Transfers-Out	-	-	(31,000)	-	(163,281)
<b>Total Other Financing Sources/(Uses)</b>	<b>375,752</b>	<b>-</b>	<b>(31,000)</b>	<b>-</b>	<b>(163,281)</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses)</b>					
<b>Over (Under) Expenditures</b>	<b>266,440</b>	<b>(23,724)</b>	<b>(3,958)</b>	<b>(798,629)</b>	<b>(268,952)</b>
<b>Fund Balance as of January 1</b>	<b>1,491,554</b>	<b>114,047</b>	<b>4,879</b>	<b>1,112,273</b>	<b>1,451,652</b>
<b>Fund Balance as of December 31</b>	<b>\$ 1,757,994</b>	<b>\$ 90,323</b>	<b>\$ 921</b>	<b>\$ 313,644</b>	<b>\$ 1,182,700</b>

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	Special Revenue				
	Flood Control Zone	Paths & Trails	Distressed Counties	REET E-Technology	Dispute Resolution
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ 1,021,843	\$ -	\$ -
Licenses & Permits	-	-	-	-	13,432
Intergovernmental	-	-	-	32,417	-
Charges for Services	-	-	-	-	39,634
Fines & Forfeits	-	-	-	-	-
Miscellaneous	-	5,273	52,338	-	-
<b>Total Revenues</b>	-	5,273	1,074,181	32,417	53,066
<b>Expenditures</b>					
Current:					
General Government Services	-	-	-	-	52,260
Public Safety	-	-	-	-	-
Physical Environment	144,409	-	-	-	-
Transportation	-	-	-	-	-
Economic Environment	-	-	1,280,427	-	-
Mental & Physical Health	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest & Other Debt Service	-	-	-	-	-
Capital Outlays	-	-	-	-	-
<b>Total Expenditures</b>	144,409	-	1,280,427	-	52,260
<b>Excess of Revenues Over (Under) Expenditures</b>	(144,409)	5,273	(206,246)	32,417	806
<b>Other Financing Sources/(Uses)</b>					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers-In	-	16,457	-	-	5,000
Transfers-Out	-	(10,547)	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	-	5,910	-	-	5,000
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	(144,409)	11,183	(206,246)	32,417	5,806
<b>Fund Balance as of January 1</b>	629,191	108,058	3,219,425	51,044	18,107
<b>Fund Balance as of December 31</b>	\$ 484,782	\$ 119,241	\$ 3,013,179	\$ 83,461	\$ 23,913

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	Special Revenue				
	Comm Dev Block Grant	Grant Award	Election Reserve	Auditor's O & M	Criminal Drug Investigation
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental	-	30,062	45,839	80,755	-
Charges for Services	-	-	11,788	74,377	-
Fines & Forfeits	-	-	-	-	-
Miscellaneous	-	-	7,268	19,728	27,265
<b>Total Revenues</b>	-	30,062	64,895	174,860	27,265
<b>Expenditures</b>					
Current:					
General Government Services	-	-	89,961	10,739	-
Public Safety	-	31,677	-	-	7,744
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic Environment	-	-	-	-	-
Mental & Physical Health	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest & Other Debt Service	-	-	-	-	-
Capital Outlays	-	-	-	17,043	9,946
<b>Total Expenditures</b>	-	31,677	89,961	27,782	17,690
<b>Excess of Revenues Over (Under)</b>					
<b>Expenditures</b>	-	(1,615)	(25,066)	147,078	9,575
<b>Other Financing Sources/(Uses)</b>					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers-In	-	-	-	-	-
Transfers-Out	-	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	-	-	-	-	-
<b>Excess of Revenues &amp; Other Financing Sources/(Uses)</b>					
<b>Over (Under) Expenditures</b>	-	(1,615)	(25,066)	147,078	9,575
<b>Fund Balance as of January 1</b>	-	33,933	170,773	374,862	102,808
<b>Fund Balance as of December 31</b>	\$ -	\$ 32,318	\$ 145,707	\$ 521,940	\$ 112,383

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	Special Revenue				
	Sheriff's Airplane	Public Health	Senior Transportation	SWW Fair Enter- tainment Reserve	Stadium
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 172,899
Licenses & Permits	-	418,805	-	-	-
Intergovernmental	-	1,263,167	\$ 51,594	-	-
Charges for Services	-	296,568	266,810	-	-
Fines & Forfeits	-	-	-	-	-
Miscellaneous	10,800	72,558	11,659	1	8,191
<b>Total Revenues</b>	<b>10,800</b>	<b>2,051,098</b>	<b>330,063</b>	<b>1</b>	<b>181,090</b>
<b>Expenditures</b>					
Current:					
General Government Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	9,282	-	-	-	-
Economic Environment	-	-	535,052	-	129,628
Mental & Physical Health	-	3,100,929	-	-	-
Culture & Recreation	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest & Other Debt Service	-	-	-	-	-
Capital Outlays	-	-	-	-	-
<b>Total Expenditures</b>	<b>9,282</b>	<b>3,100,929</b>	<b>535,052</b>	<b>-</b>	<b>129,628</b>
<b>Excess of Revenues Over (Under)</b>					
<b>Expenditures</b>	<b>1,518</b>	<b>(1,049,831)</b>	<b>(204,989)</b>	<b>1</b>	<b>51,462</b>
<b>Other Financing Sources/(Uses)</b>					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers-In	-	1,418,241	149,776	-	-
Transfers-Out	-	-	-	-	(16,000)
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>1,418,241</b>	<b>149,776</b>	<b>-</b>	<b>(16,000)</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses)</b>					
<b>Over (Under) Expenditures</b>	<b>1,518</b>	<b>368,410</b>	<b>(55,213)</b>	<b>1</b>	<b>35,462</b>
<b>Fund Balance as of January 1</b>	<b>14,811</b>	<b>317,199</b>	<b>227,381</b>	<b>31</b>	<b>151,795</b>
<b>Fund Balance as of December 31</b>	<b>\$ 16,329</b>	<b>\$ 685,609</b>	<b>\$ 172,168</b>	<b>\$ 32</b>	<b>\$ 187,257</b>

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	<b>Special Revenue</b>	
	<b>Senior Services</b>	<b>Total</b>
<b>Revenues</b>		
Taxes	\$ -	\$ 1,914,294
Licenses & Permits	-	1,369,509
Intergovernmental	275,613	5,695,228
Charges for Services	147,142	2,758,396
Fines & Forfeits	-	27,042
Miscellaneous	131,990	980,269
<b>Total Revenues</b>	<b>554,745</b>	<b>12,744,738</b>
<b>Expenditures</b>		
Current:		
General Government Services	-	329,715
Public Safety	-	4,781,909
Physical Environment	-	144,409
Transportation	-	9,282
Economic Environment	611,618	4,146,150
Mental & Physical Health	-	4,925,805
Culture & Recreation	205,141	1,636,421
Debt Service:		
Principal	-	-
Interest & Other Debt Service	-	-
Capital Outlays	-	81,084
<b>Total Expenditures</b>	<b>816,759</b>	<b>16,054,775</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(262,014)</b>	<b>(3,310,037)</b>
<b>Other Financing Sources/(Uses)</b>		
Proceeds from Sale of Capital Assets	-	19,827
Transfers-In	247,389	3,206,125
Transfers-Out	-	(220,828)
<b>Total Other Financing Sources/(Uses)</b>	<b>247,389</b>	<b>3,005,124</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	<b>(14,625)</b>	<b>(304,913)</b>
<b>Fund Balance as of January 1</b>	<b>231,266</b>	<b>11,059,304</b>
<b>Fund Balance as of December 31</b>	<b>\$ 216,641</b>	<b>\$ 10,754,391</b>

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	Debt Service				
	2003 Bond Redemption	1999 Bond Redemption	2005 Bond Redemption	210 Bond Redemption	Total
<b>Revenues</b>					
Taxes	\$ -		\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Miscellaneous	70	262	175	158,103	158,610
<b>Total Revenues</b>	70	262	175	158,103	158,610
<b>Expenditures</b>					
Current:					
General Government Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic Environment	-	-	-	-	-
Mental & Physical Health	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Debt Service:					
Principal	335,000	185,000	265,000	119,463	904,463
Interest & Other Debt Service	465,477	316,208	249,930	38,640	1,070,255
Capital Outlays	-	-	-	-	-
<b>Total Expenditures</b>	800,477	501,208	514,930	158,103	1,974,718
<b>Excess of Revenues Over (Under) Expenditures</b>	(800,407)	(500,946)	(514,755)	-	(1,816,108)
<b>Other Financing Sources/(Uses)</b>					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers-In	800,478	501,208	516,960	-	1,818,646
Transfers-Out	-	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	800,478	501,208	516,960	-	1,818,646
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	71	262	2,205	-	2,538
<b>Fund Balance as of January 1</b>	1,351	5,026	3,347	-	9,723
<b>Fund Balance as of December 31</b>	\$ 1,422	\$ 5,288	\$ 5,552	\$ -	\$ 12,261

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For The Year Ended December 31, 2007**

	Capital Projects			Total	Total Nonmajor Governmental Funds
	Land Acquisition	2003 Con- struction Fund	1999 Construction		
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,914,294
Licenses & Permits	-	-	-	-	1,369,509
Intergovernmental	177,792	-	-	177,792	5,873,020
Charges for Services	-	-	-	-	2,758,396
Fines & Forfeits	-	-	-	-	27,042
Miscellaneous	68,997	-	-	68,997	1,207,876
<b>Total Revenues</b>	<b>246,789</b>	<b>-</b>	<b>-</b>	<b>246,789</b>	<b>13,150,137</b>
<b>Expenditures</b>					
Current:					
General Government Services	350,389	-	-	350,389	680,104
Public Safety	-	-	-	-	4,781,909
Physical Environment	-	-	-	-	144,409
Transportation	-	-	-	-	9,282
Economic Environment	-	-	-	-	4,146,150
Mental & Physical Health	-	-	-	-	4,925,805
Culture & Recreation	-	-	-	-	1,636,421
Debt Service:					
Principal	-	-	-	-	904,463
Interest & Other Debt Service	-	-	-	-	1,070,255
Capital Outlays	23,757	128,056	-	151,813	232,897
<b>Total Expenditures</b>	<b>374,146</b>	<b>128,056</b>	<b>-</b>	<b>502,202</b>	<b>18,531,695</b>
<b>Excess of Revenues Over (Under)</b>					
<b>Expenditures</b>	<b>(127,357)</b>	<b>(128,056)</b>	<b>-</b>	<b>(255,413)</b>	<b>(5,381,558)</b>
<b>Other Financing Sources/(Uses)</b>					
Proceeds from Sale of Capital Assets	-	-	-	-	19,827
Transfers-In	-	125,000	-	125,000	5,149,771
Transfers-Out	-	-	-	-	(220,828)
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>125,000</b>	<b>-</b>	<b>125,000</b>	<b>4,948,770</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses)</b>					
<b>Over (Under) Expenditures</b>	<b>(127,357)</b>	<b>(3,056)</b>	<b>-</b>	<b>(130,413)</b>	<b>(432,788)</b>
<b>Fund Balance as of January 1</b>	<b>1,602,719</b>	<b>3,729</b>	<b>-</b>	<b>1,606,448</b>	<b>12,675,475</b>
<b>Fund Balance as of December 31</b>	<b>\$ 1,475,362</b>	<b>\$ 673</b>	<b>\$ -</b>	<b>\$ 1,476,035</b>	<b>\$ 12,242,687</b>